

## Remote Seller's Intent to Elect or Revoke Use of Single Local Use Tax Rate

This form is to be completed by remote sellers to inform the Texas Comptroller of Public Accounts of their election to use or discontinue the use of the single local use tax (SLT) rate.

A remote seller is a seller whose only activities in this state are the remote solicitation of sales. See Rule 3.286(b)(2)(A) for more details. The single local use tax rate is an alternative local tax rate that can be used by remote sellers only in lieu of the combined actual local taxes. The single local use tax rate is not available to any marketplace providers. The Comptroller will compute the single local use tax rate annually prior to the beginning of each calendar year and publish the rate in the Texas Register.

Taxpayer name		11-digit Texas Taxpayer number	
Street address			
City		State	ZIP code
Name of contact person			Election/Revocation Date
Phone number (Area code and number)		Email address	

**Election** - As a remote seller, I elect to use the single local use tax rate for local use tax collections and reporting. I will use the single local use tax rate in place of the actual local use tax rate for a particular location. The effective date must be on the beginning date of a report period.

I meet the definition of a remote seller and intend to use the single local use tax rate for local use tax collections and reporting beginning on the date specified above.

**Revocation** - As a remote seller, I revoke my election to use the single local use tax rate for local use tax collections and reporting. I understand that if I notify the Comptroller before Oct. 1, I must continue to use the single local use tax rate until the end of the calendar year. If I notify the Comptroller on or after Oct. 1, I must continue to collect the single local use tax rate until the end of the following year.

For example, if the Comptroller receives a revocation on April 1, 2020, the revocation will be effective Jan. 1, 2021. If the Comptroller receives a revocation on Nov. 1, 2020, the revocation will be effective Jan. 1, 2022.

I wish to discontinue reporting using the single local use tax rate.

*I hereby certify that the information contained in this document is true and correct to the best of my knowledge and belief.*

Printed name of owner, general partner, officer or duly authorized agent		Title	
		Date	Daytime phone (Area code and number)

Send your completed request by mail or email:

Mail to: Comptroller of Public Accounts  
 P.O. Box 149354  
 Austin, TX 78714-9354

Email: [sales.applications@cpa.texas.gov](mailto:sales.applications@cpa.texas.gov)

If you have any questions, call 800-531-5441 ext. 3-0925. Details are also available online at [www.comptroller.texas.gov](http://www.comptroller.texas.gov).